



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Stonecreek Townhome Association  
DOCKET NO.: 16-36976.001-R-1 through 16-36976.013-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Stonecreek Townhome Association, the appellant(s), by attorney Steven J. Field, of Field and Goldberg, LLC in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** in the assessment of the property as established by the **Cook** County Board of Review is warranted. The correct assessed valuation of the property is:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
16-36976.001-R-1	31-02-200-050-0000	1,386	13,104	\$ 14,490
16-36976.002-R-1	31-02-200-055-0000	1,408	13,082	\$ 14,490
16-36976.003-R-1	31-02-200-056-0000	1,397	13,093	\$ 14,490
16-36976.004-R-1	31-02-200-057-0000	1,403	13,087	\$ 14,490
16-36976.005-R-1	31-02-200-058-0000	1,402	13,113	\$ 14,515
16-36976.006-R-1	31-02-200-059-0000	1,400	13,090	\$ 14,490
16-36976.007-R-1	31-02-200-062-0000	1,062	10,845	\$ 11,907
16-36976.008-R-1	31-02-200-063-0000	1,402	13,113	\$ 14,515
16-36976.009-R-1	31-02-200-066-0000	1,400	13,115	\$ 14,515
16-36976.010-R-1	31-02-200-069-0000	1,407	11,130	\$ 12,537
16-36976.011-R-1	31-02-200-070-0000	1,394	11,143	\$ 12,537
16-36976.012-R-1	31-02-200-071-0000	1,432	10,538	\$ 11,970
16-36976.013-R-1	31-02-200-076-0000	1,438	10,469	\$ 11,907

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2016 tax year. The board of review has challenged the appellant's standing in this appeal. For the following reasons, the Board finds that the appellant has standing to pursue the instant appeal.

The appellant is the Stonecreek Townhome Association, a homeowner's association with 30 townhomes. Thirteen of those townhomes are the subject of the instant appeal. The 13

townhomes are individually owned by members of the appellant homeowner's association, and none of the townhomes are owned by the appellant. The appellant homeowner's association was created pursuant to the Common Interest Community Association Act. 765 ILCS 160/1-1 *et seq.*

The board of review argues that, since the appellant is neither an owner or a taxpayer of any of the 13 subject units, the appellant does not have standing in this appeal, and, thus, it should be dismissed. In support of this argument, the board of review cites Board Rule 1910.10(c), which states "Only a taxpayer or owner of property dissatisfied with the decision of a board of review as such decision pertains to the assessment of his property for taxation purposes, or a taxing body that has a tax revenue interest in the decision of the board of review on an assessment made by any local assessment officer, may file an appeal with the Board." 86 Ill.Admin.Code §1910.10(c). The board of review also cites Kankakee County Board of Review v. Property Tax Appeal Board, 316 Ill.App.3d 148 (3rd Dist. 2000), for the proposition that statutes such as Board Rule 1910.10(c) "permit appeals by taxpayers – those holding legal title to the real estate and/or those with a legal relationship to the land." The board of review also cites a prior Board decision in support of this argument.

The Common Interest Community Association Act states as follows: "The board shall have standing and capacity to act in a representative capacity in relation to matters involving the common areas or more than one unit, on behalf of the members or unit owners as their interests may appear." 765 ILCS 160/1-30(j). As this appeal involves more than one unit, the Common Interest Community Association Act grants the appellant standing to act in a representative capacity on behalf of the 13 individual townhome owners in this appeal. Thus, the Board finds that the appellant, Stonecreek Townhome Association, has standing in this appeal. Moreover, the Board finds that the Board is not bound by its previous decisions. Board of Educ. of Ridgeland School Dist. No. 122, Cook County v. Property Tax Appeal Bd., 2012 IL App (1st) 110461, ¶ 33 ("each decision by the [Board] is necessarily fact specific and based upon the particular record of each case."). As such, the Board does not find the board of review's argument persuasive, and denies the request to dismiss the appeal.

### **Findings of Fact**

The subject consists of thirteen townhome dwellings with 1,890 to 2,304 square feet of living area. The properties are located in Hazel Crest, Rich Township, Cook County. No evidence was submitted as to the subject units are owner occupied.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four sale comparables, and recent sales information for three of the subject units. The four sale comparables sold between May 2013 and November 2015 for \$110,000 to \$130,000, or \$50.00 to \$66.14 per square foot of living area, including land. The subject townhome with the PIN ending in -055 sold in February 2014 for \$115,000, or \$50.00 per square foot of living area, including land, and was sold pursuant to a foreclosure. The subject townhome with the PIN ending in -057 sold in September 2014 for \$115,000, or \$50.00 per square foot of living area, including land, and was a short sale. The subject townhome with the PIN ending in -071 sold in July 2014 for \$150,000, or \$78.95 per square foot of living area, including land, and was sold pursuant to a foreclosure. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$164,652.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$219,325. The subject's assessment reflects a market value of \$2,193,250 when applying the 2016 statutory level of assessment for class 2 property of 10.00% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment, the board of review submitted information on two sale comparables. These comparables sold between May 2016 and November 2016 for \$160,000 to \$238,000, or \$69.57 to \$103.48 per square foot of living area, including land.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did meet this burden of proof, and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be all of the sale comparables submitted by the parties. These comparables sold for prices ranging from \$50.00 to \$103.48 per square foot of living area, including land. The subject's assessment reflects a market value of above the range established by the best comparables in this record. Based on this record, the Board finds the appellant has proven, by a preponderance of the evidence, that the subject is overvalued, and that a reduction in the subject's assessment is justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



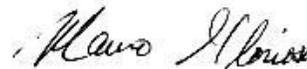
Member

DISSENTING: \_\_\_\_\_

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: May 26, 2020



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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